

C O P Y

OF A
L E T T E R

TO

MR. ALDERMAN SKINNER,

FROM

Mr. HARDIE,

AUTHOR OF THE PAMPHLET, ENTITLED

"TAXATION OF COALS,"

Stating his REMARKS on the proposed Bill, for allowing COALS in Scotland to be carried Coastwise, Free of Duty.

SIR,

AGREEABLY to your Desire, I take the earliest Opportunity to lay before you my Remarks on the Notice given to the House of Commons, the 2d Instant, signifying, that soon after the Recess, Ministers propose bringing forward a Motion, for Leave to bring in a Temporary Bill, to allow Coals in Scotland to be carried Coastwise, without Payment of the Duties at present exigible.

Common Sense tells us, that in Order to be qualified to provide a Remedy, it is necessary to know the Nature of the Grievance. If the Exaction be a real Duty, founded in Reason and Equity, and levied by the Authority of Parliament, a partial Suspension might suffice; but, should it be found on the contrary, to be a Local Contribution over and above the Public Burthens, and exacted without legal Authority, in violation of Justice and Humanity, and the sacred Principles of the Constitution, any partial or temporary Relief would betray Caprice instead of Wisdom, and the Tyranny of the Measure

Authority, in violation of Justice and Humanity, and the sacred Principles of the Constitution, any partial or temporary Relief would betray Caprice instead of Wisdom, and the Tyranny of the Measure would reflect Disgrace on those who would have the Hardihood to bring it forward. Ministers have stated the oppressive Operation of the Exaction in Scotland, but in regard to the Nature of the Exaction itself, so essential to the Subject, they have not given the House the smallest Ray of Information.

My Pamphlet, entitled "TAXATION OF COALS," has adduced Facts, which shew by Mathematical Demonstration, that there is at this Time no existing Duty on Coals, Culm, or Cinders, carried Coastwise. The Advertisements in the Morning Chronicle of the 25th, and in the Morning Post and Gazette of the 29th ultimo, which were prior to the Notice in the House of Commons, carried this marked Assertion:—"The Author shews by the Statute Book, that there is no Existing Duty to the King in any Part of the Kingdom, on Coals carried Coastwise; but that at this moment, the Port of London is subjected to a Local Contribution of One Thousand Pounds per day, under the Pretext of a Duty to the King on Coals brought Coastwise, over and above its due Share of the Public Burthens."

The King has no more Right to an Exaction on Coals carried Coastwise than to the Duke of Bedford's Estates, or any other Private Property in the Nation. The Treasury ought, therefore, to issue Orders to the Two Boards of Customs, signifying that by a fair Construction of the Consolidation Act, there is at present no Existing Duty to the King on Coals, Culm, or Cinders carried Coastwise. Acts of Parliament to that Effect would be superfluous, and serve no other Use than to delude the Public into a Belief that the Exactions had been continued to the present Time by unjust and arbitrary Laws; while, in fact, they were extorted through the Misconduct of Administration. It is therefore evident, that the Abolition of the Coal Exaction is not a Matter of Expedience, but of Justice; and that a Bill for a partial or temporary Relief would be a Burlesque upon Government sporting with the Calamities of the People.

The Arguments adduced in Favour of the Abolition in Scotland have double Force when applied to the Port of London.

London is in a much worse Situation in regard to Fuel than any Part of Scotland; and it is to be observed, that the Poor of the Metropolis, and of every large City, are more wretched than the Poor in the Country in general; nor is there a Spot in Great Britain where Fuel is more necessary than in London and Westminster, on account of their being almost constantly enveloped in a moist Atmosphere. In Scotland, the People have at all Times Peats, Turf, or Wood, in greater or lesser Quantities; but in London they have, at no Time, any such Resource. In Scotland, they procure Peats and Turf at little or no Expence; and although an extraordinary Wet Season, such as the last, may diminish their Quantity of such Fuel, they are never totally deprived of it. If a Scarcity of Peats and Turf be an Argument for allowing the People to have, Duty free, Sea Coal in Scotland, it must be allowed that the total Want of Peats and Turf is a more powerful Argument for Duty free Sea Coal at the Port of London. The Argument that the Exaction of 5s. 6d. per Chalder operates as a Prohibition in Scotland, applies with more Force to London, where the Exaction is 8s. 10d. per Chalder, and where even the middling Ranks of People have not near the Quantity of Firing which their Health and Comfort demand. In London, the Exaction on Coals is equal to the Prime Cost, and the Freight and Port Charges are double the Prime Cost. In Scotland, there is less Exaction to the King, less Freight, less Port Charge, and no Opportunity of Combinations among the Coal Merchants. In the Country, the Breweries, Glass Houses, Soap Works, Foundries, Iron

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and Copper Manufactories, Chymical Works, and the like, are in general situated in the Neighbourhood of Collieries, free from the Visitation of the Tax Gatherer; but all such Works in the Metropolis are loaded with the exorbitant Exaction on all the Coals they consume; consequently while the greater Part of the Kingdom pay no Exaction whatever, the Inhabitants of the Metropolis are not only charged 8s. 10d. per Chalder on Coals for their own domestic Purposes, but also an Enhancement in the Price of most of the Necessaries of Life, through the universal Operation of that exorbitant Exaction. Hence it is evident, that whether the Abolition be viewed as a Matter of Justice or Expedience, the Arguments adduced by Ministers are against a Partial Relief, and irresistibly strong in Favour of a total Abolition.

The extraordinary Times of William and Anne may have justified Local Contributions, but these Contributions were granted only for short Terms. Their Continuance for about Eighty Years past, is to be attributed solely to the Misconduct of Administration. In the Lapse of Time, the Coal Abuses had crept into the Revenue Department, but Gentlemen in Power at this Day are, in a peculiar Manner, reprehensible. It was in their Time, the minute Investigation of the System took Place, when the Exactions, instead of being abolished, were foisted into the Consolidation Act. In their Time, the Country enjoyed many years Peace, with a flourishing Commerce, a growing Revenue, and rich Resources; and in their Time, the unjust Coal Contributions were stated to Parliament as Permanent Revenue, which obtained an Act to pay off the Public Debt with Local Money from the Port of London, believed by the Legislature to be the Produce of just and legal Duties.

On the moderate Computation that the Exaction falls on One Twelfth Part of the Coals consumed in Great Britain, London pays to that single Exaction a Sum equal to its full Proportion of the Excise Revenue; therefore London may be said to be Excised twice, while the Kingdom in general is Excised once.

Should Ministers, according to their Notice, claim a Duty instead of the Coal Exactions, they would thereby expose the Injustice of these Exactions, as Parliament, at this Day, could never think of laying a few particular Ports under Contribution, but would grant a fair and honourable Public Duty.

The Coal Exaction falls principally on the lower Orders of the People. Dr. Smith, Author of the Inquiry into the Nature and Causes of the Wealth of Nations, says, "The whole Consumption of the inferior Ranks of People, or of those below the middling Rank, it must be observed, is in every Country much greater, not only in Quantity but in Value, than that of the middling, and of those above the middling Rank." He also says, "The middling and superior Ranks of People, if they understood their own Interest, ought always to oppose all Taxes upon the Necessaries of Life." In exposing the Injustice of the Exaction on Coals, he remarks, that "where they are naturally cheap, they are consumed Duty Free; where they are naturally dear, they are loaded with a heavy Duty." He thinks, that Coals removed a great Distance from the Pit, ought to be attended with a Bounty, rather than a Duty. Agreeably to this Doctrine, Mr. Dundas, as I am informed, has not only proposed Abolishing the Exaction, but has also subscribed to a Fund, for moderating the Exorbitant Price of Coals in Scotland.

The Abbé Raynal says, "If Taxation affects the Commodities which are of immediate Necessity, it is an Act of the greatest Cruelty. Previous to all Laws of Society, a Man had a Right to Subsist; and is he to lose that Right by the Establishment of Laws? To sell the Produce of the Earth to

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It is a melancholy Fact, that the Officers have obliged the Port of London to pay the Indemnification for the Churches, *Six Times over*.

The Smallness of the Produce of the Exaction in Scotland, supposed to be only about £.10,000, is chiefly owing to there being little Demand there for Coals Coastwise, the Country in general being plentifully supplied with Coals by Land Carriage, and also with Peats and Turf, which shews the peculiar Disadvantages of the Metropolis here, which has no Coals by Land, nor Peats, nor Turf; and it is a fact, that the Port of London on that account, pays about Two-thirds of the whole Exaction in the Kingdom.

Tyrants have occasionally laid their rich Subjects under Local Contribution; over and above the Public Burthens; but the Histories of the most Despotic States do not exhibit a Local Tax on the Poor so grievous, unjust, enormous, and destructive, as that systematic and incessant Local Exaction, at the Port of London.

Magna Charta says, "We will not deny to any either Justice or Right;" but the Petition of last Session was neglected. Should the Petitions now to be presented meet with Obstructions, some signal Exertions must be made, the Nature of which shall be pointed out in due Time, if necessary. In the Year 1791, the Port of London paid £.367,141, therefore the Injustice of the Exaction falls Thirty-six Times heavier on the single Port of London than on all Scotland.

The Exaction on Coals acts as a Poison which chills and freezes the Blood of the Poor, and sooner or later extinguishes the vital Spark; while it diminishes, in a great Degree, the Comfort and Health of those of the middle Ranks in the Metropolis and Neighbourhood. Prior to the present Moment, Ministers might plead Ignorance of the Abuse; but now that the Evil is brought to Light, they must either remove it, or become the avowed Abettors of Cruelty and Oppression.

I have the Honour to be, with much Respect,

S I R,

Your most obedient, humble Servant,

DAVID HARDIE.

No. 21, Great Russell Street, Bloomsbury,
January 11, 1793.